



Geocode _____

Assessment Code _____

Real Property Tax Exemption Application

15-6-201, MCA

This form is used for all mobile home applications in addition to real property. Applications must be submitted by March 1 of the current tax in order to be considered for that tax year. Any person, firm, corporation, partnership, association or other group seeking to qualify property as tax exempt, must apply to the Department of Revenue. Please submit the application to the local Department of Revenue office in the county where the property is located. The mailing address and telephone number of your local county office is available at <http://revenue.mt.gov/home/property/contact-us.aspx>. See instructions to complete this form.

Applicant Section

Applicant Name _____ Date _____

Mailing Address _____ Phone _____

City _____ State _____ Zip _____

Property Address _____ City _____ Zip _____

County in Which Property is Located _____

Real Property Legal Description _____

Type of Property Exemption Claimed (Check one or more.)

Some of the exemption types listed below require that additional documentation be submitted. Please see instructions.

- ☐ Religious
- ☐ Charitable
- ☐ Educational
- ☐ Non-Profit Healthcare
- ☐ Developmentally Disabled
- ☐ Veteran's Clubhouse
- ☐ Low-Income Housing (15-6-221, MCA)
- ☐ Commercial Building Improvements (15-6-216, MCA)
- ☐ Government (describe) _____
- ☐ Tribal Government (see instructions) _____
- ☐ Other (see instructions) _____

Required Supporting Documents (Photocopies are acceptable.)

- Articles of Incorporation (if incorporated)
 - Constitution and By-Laws (if not incorporated)
 - Federal Internal Revenue Service Tax Exempt Status Letter (For example, provide a copy of 501(c)3 letter; if unavailable, please explain why.) _____
- Deed, Contract for Deed or Notice of Purchaser's Interest, which evidences ownership (for real property only)
 - Title of mobile home, or letter of explanation if title is not applicable, which evidences ownership
 - A letter explaining how the organization is specifically using the real property (for example, offices for organization, housing for low income, church, parsonage, etc.)

Applicant Signature _____ Title _____ Date _____

For Department Use Only.

Local Department of Revenue Section. Complete and send to P.O. Box 8018, Helena MT 59604-8018.

Date application received in local DOR office _____

Did applicant own the property on January 1 of current tax year? If not, what date was ownership assumed? _____

Comments _____

How much total land is in this legal description (total acres, if not city lots)? _____

Is all land necessary for operation of property? (If not, how much of the property is necessary?) _____

Does the property legal description and actual location coincide? _____

What is the property used for? (church, veterans clubhouse, school, etc.) _____

Is any part of the improvement rented to another? _____

Will this property receive an Assessment Notice for the current tax year? _____

Did the appraiser conduct a physical inspection of the property? _____

An estimate of the appraised value for the exemption is _____

Is the property located entirely within the exterior boundaries of the reservation of the tribe that owns the property? _____

Is the property used exclusively by the tribe for essential government services? (Essential government services are tribal government administration, fire, police, public health, education, recreation, sewer, water, pollution control, public transit and public parks and recreational facilities.) _____

Is the property operated for gain or profit? _____

Is the property held under contract to operate, lease or sell by any person or entity other than the applicant? _____

Is the property used or possessed by any person or entity other than the tribe? _____

Is the property held by a tribal corporation? _____

Signature _____ Title _____ Date _____

Property Assessment Division (Helena Central) Section.

Date Received _____ Application Number Assigned _____

Signature _____ Title _____ Date _____

Instructions

Purpose

Montana taxpayers have every right to expect that a decision to release a given property from tax obligation is reached only after careful consideration of all reasonably obtainable relevant facts. This form is used to collect statements and supporting documents to enable the Property Assessment Division to determine eligibility for tax exemptions. The application is organized into three sections: Applicant, Local Department of Revenue Office and Property Assessment Division – Helena Central.

General

- ▶ Incomplete applications are returned to the previous step unprocessed.
- ▶ Please print or type.
- ▶ Attach additional documentation if needed.
- ▶ Lengthy legal descriptions may be photocopied and attached.
- ▶ Refer questions to Property Assessment Division, P.O. Box 8018, Helena MT 59604. You may call us toll free at (866) 859-2254 (in Helena, 444-6900), or 406-444-5698 to speak to the Exemption Management Analyst.
- ▶ Upon completion of processing, all parties will be notified of the results by letter.
- ▶ Please retain a copy of this application for your records until a decision letter has been issued.

Applicant Section

Exemption Types

If the type *Other* is checked, please enter one of the following types of exemptions on the line provided.

- | | |
|-----------------------------------|--|
| • Zoo | • Non-Profit Nursing Home |
| • Cemetery | • Museum |
| • Public Art Gallery | • Health Care Clinic |
| • Public Observatory | • Provides Potable Water |
| • Fraternal Organization | • Tribal (Cemetery) |
| • Community Services Building | • Tribal (Parks/Recreational Facility) |
| • International Competition | • Tribal (Religious) |
| • Non-Profit Retirement Home | • Tribal (Government) |
| • Non-Profit Mental Health Center | |

If *Tribal Government* is checked, please enter one of the following essential governmental services on the line provided.

- | | |
|------------------------------------|---------------------------|
| • Tribal Government Administration | • Sewer |
| • Fire | • Water |
| • Police | • Pollution Control |
| • Public Health | • Public Transit |
| • Education | • Public Parks |
| • Recreation | • Recreational Facilities |

For the following exemptions, please submit the required documentation listed.

- | | |
|---|--|
| • Clergy residence – Proof occupant is a member of the Clergy. (i.e., Certificate of Ordination, License, etc.) | • Tribal <i>Religious</i> – Copy of Tribal Resolution that sets aside the land and designates it as sacred land to be used exclusively for religious purposes |
| • Commercial Building Improvements (remove barriers for citizens with disabilities) - description of improvement(s), and installation/completion dates(s) of the improvements(s). | • Tribal <i>Cemetery</i> – Copy of Tribal Resolution that sets aside the land and designates it as a cemetery and Proof of a Permanent Care & Improvement Fund |
| • Education – Copy of attendance policy and proof of a definable curriculum with systematic instruction | • Tribal <i>Park or Recreational Facility</i> – Copy of Tribal Resolution designating the property as a park or a recreational facility that is open to the general public |
| • Healthcare Facility – License from the Department of Health | • Tribal <i>Education</i> – Copy of attendance policy and proof of a definable curriculum with systematic instruction |
| • Cemetery – Proof of a Permanent Care & Improvement Fund | • A photograph of the property (omit if furniture and fixtures) |

Local Department of Revenue Office Section. (To be completed by appraiser, area manager or regional manager.)

- ▶ The department will determine the earliest year for which eligibility will exist.
- ▶ If you have other information or comments, be sure they are included at this time.
- ▶ Use your judgment and accepted use norms for determining if all the property applied for is necessary for operation of the property.
- ▶ Give us your best estimate about the value of the property involved. If you don't have a completed appraisal available, you do not need to make one.
- ▶ A site visit of the property is necessary.
- ▶ Be sure to stamp the application with the date received. You may also date stamp the supporting documents, but the application *must* be date stamped.